

## 279 - IWMD - LANDFILL POST-CLOSURE MAINTENANCE

### Operational Summary

#### Description:

State Regulations require IWMD provide financial assurances to conduct post-closure maintenance activities at all closed landfills. Each year IWMD transfers monies into this fund to comply with the regulations and fund current/future expenses.

#### At a Glance:

Total FY 2004-2005 Actual Expenditure + Encumbrance:	2,318,833
Total Final FY 2005-2006	10,009,597
Percent of County General Fund:	N/A
Total Employees:	0.00

### Budget Summary

#### Changes Included in the Base Budget:

Increase in the FY05/06 Budget is due to a restatement of closure costs and liabilities in FY04/05, based on an increase to permitted capacity at the Prima Deschecha Landfill.

### Final Budget History:

Sources and Uses	FY 2003-2004	FY 2004-2005	FY 2004-2005	FY 2005-2006	Change from FY 2004-2005	
	Actual Exp/Rev	Budget As of 6/30/05	Actual Exp/Rev <sup>(1)</sup> As of 6/30/05	Final Budget	Actual Amount	Percent
Total Revenues	3,996,907	5,225,152	5,846,832	10,009,597	4,162,765	71.20
Total Requirements	3,199,967	5,225,153	3,518,832	10,009,597	6,490,765	184.46
Balance	796,940	(1)	2,328,000	0	(2,328,000)	-100.00

(1) Amounts include prior year expenditure and exclude current year encumbrance. Therefore, the totals listed above may not match Total FY 2004-05 Actual Expenditure + Encumbrance included in the "At a Glance" section.

Detailed budget by expense category and by activity is presented for agency: IWMD - Landfill Post-Closure Maintenance in the Appendix on page page 642

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### Operation of Internal Service Fund Operational Statement for the Fiscal Year 2005-2006

Operating Detail		FY 2003-2004	FY 2004-2005	FY 2005-2006	FY 2005-2006
		Actual	Actual	Proposed Budget	Final Budget
(1)		(2)	(3)	(4)	(5)
<b>OPERATING EXPENSES</b>					
0600	Clothing and Personal Supplies	0	0	5,480	5,480
1000	Household Expense	0	0	3,750	3,750
1300	Maintenance - Equipment	0	0	7,300	7,300
1400	Maintenance - Buildings and Improvements	0	0	122,925	122,925
1500	Medical, Dental and Laboratory Supplies	0	0	500	500
1800	Office Expense	0	0	5,688	5,688
1900	Professional and Specialized Services	0	0	945,765	945,765
2100	Rents and Leases - Equipment	0	0	57,400	57,400
2400	Special Departmental Expense	0	0	1,400,000	1,400,000
2490	Landfill Closure/Postclosure Costs	3,122,205	2,236,536	3,969,444	3,969,444
2600	Transportation and Travel - General	0	0	50,000	50,000
2800	Utilities	0	0	70,000	70,000
<b>Total Operating Expenses</b>		<b>3,122,205</b>	<b>2,236,536</b>	<b>6,638,252</b>	<b>6,638,252</b>
<b>Total Operating Income (Loss)</b>		<b>(3,122,205)</b>	<b>(2,236,536)</b>	<b>(6,638,252)</b>	<b>(6,638,252)</b>
<b>NON-OPERATING REVENUE</b>					
6610	Interest	874,702	1,921,680	2,600,000	2,600,000
<b>Total Non-Operating Revenue</b>		<b>874,702</b>	<b>1,921,680</b>	<b>2,600,000</b>	<b>2,600,000</b>
<b>NON-OPERATING EXPENSES</b>					
1912	Investment Administrative Fees	77,762	82,297	130,000	130,000
<b>Total Non-Operating Expenses</b>		<b>77,762</b>	<b>82,297</b>	<b>130,000</b>	<b>130,000</b>
<b>Net Non-Operating Income (Loss)</b>		<b>796,940</b>	<b>1,839,383</b>	<b>2,470,000</b>	<b>2,470,000</b>
<b>Income (Loss) Before Contributions &amp; Transfers</b>		<b>(2,325,265)</b>	<b>(397,153)</b>	<b>(4,168,252)</b>	<b>(4,168,252)</b>
<b>STATEMENT OF CHANGES IN NET ASSETS - UNRESTRICTED</b>					
Income (Loss) Before Contributions & Transfers		(2,325,265)	(397,153)	(4,168,252)	(4,168,252)
7812	Interfund Transfers In - from Funds 2AA-299	22,498,281	3,128,213	3,969,444	3,969,444
Changes to Reserves - Net Assets - Reserved (Inc)/Dec.		0	(1,200,000)	(3,241,345)	(3,241,345)
Net Assets - Unrestricted Adjustment		(81,826,121)	0	0	0
<b>Increase (Decrease) in Net Assets - Unrestricted</b>		<b>(61,653,105)</b>	<b>1,531,060</b>	<b>(3,440,153)</b>	<b>(3,440,153)</b>
<b>Net Assets - Unrestricted - Beginning of Year</b>		<b>62,450,045</b>	<b>796,940</b>	<b>3,440,153</b>	<b>3,440,153</b>
<b>Net Assets - Unrestricted - End of Year</b>		<b>796,940</b>	<b>2,328,000</b>	<b>0</b>	<b>0</b>